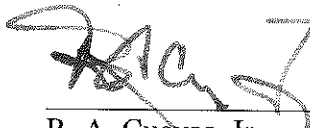


MEMORANDUM

TO:	Honorable Chairwoman Rebeca Sosa and Members, Board of County Commissioners	DATE:	Agenda Item No. 5(A) (Public Hearing 1-23-13) December 18, 2012
FROM:	R. A. Cuevas, Jr. County Attorney	SUBJECT:	Ordinance relating to ad valorem taxation; creating Section 29-9 of the Code; providing for additional homestead exemption for certain low-income qualifying senior citizens

The accompanying ordinance was placed on the agenda at the request of Prime Sponsor Commissioner Jose "Pepe" Diaz and Co-Sponsors Vice Chair Lynda Bell, Commissioner Esteban L. Bovo, Jr., Chairwoman Rebeca Sosa and Commissioner Juan C. Zapata.



R. A. Cuevas, Jr.
County Attorney


RAC/cp

Memorandum



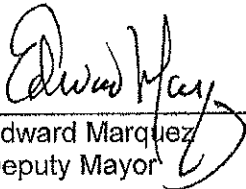
Date: January 23, 2013

To: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

From: Carlos A. Gimenez
Mayor 

Subject: Ordinance Relating to Ad Valorem Taxation; Creating Section 29-9 of the Code of Miami-Dade Providing for An Additional Homestead Exemption for Certain Low-Income Qualifying Senior Citizens

The proposed ordinance creates Section 29-9 of the Code of Miami-Dade County providing for an additional Homestead Exemption for qualifying senior citizens. If this provision were in place for FY 2012-13, it would have applied to approximately 24,000 folios and would have resulted in an estimated \$2.008 million ad valorem revenue loss to the County, across the four taxing jurisdictions.


Edward Marquez
Deputy Mayor

Fis2613




MEMORANDUM

(Revised)

TO: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

DATE: January 23, 2013

FROM: 
R. A. Cuevas, Jr.
County Attorney

SUBJECT: Agenda Item No. 5 (A)

Please note any items checked.

- ☐ "3-Day Rule" for committees applicable if raised
- ☐ 6 weeks required between first reading and public hearing
- ☐ 4 weeks notification to municipal officials required prior to public hearing
- ☐ Decreases revenues or increases expenditures without balancing budget
- ☐ Budget required
- ☐ Statement of fiscal impact required
- ☐ Ordinance creating a new board requires detailed County Mayor's report for public hearing
- ☒ No committee review
- ☒ Applicable legislation requires more than a majority vote (i.e., 2/3's ____, 3/5's ____, unanimous ____) to approve
- ☐ Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 5 (A)
1-23-13

ORDINANCE NO. _____

ORDINANCE RELATING TO AD VALOREM TAXATION;
CREATING SECTION 29-9 OF THE CODE OF MIAMI-DADE
COUNTY, FLORIDA; PROVIDING FOR AN ADDITIONAL
HOMESTEAD EXEMPTION FOR CERTAIN LOW-INCOME
QUALIFYING SENIOR CITIZENS WHO ARE LONG-TERM
RESIDENTS TO BE APPLIED TO MILLAGE RATES LEVIED
BY THE COUNTY; REQUIRING DELIVERY OF ORDINANCE
TO PROPERTY APPRAISER; WAIVING THE REQUIREMENT
FOR ANNUAL APPLICATION AND INCOME STATEMENT
UPON REQUEST BY THE PROPERTY APPRAISER;
PROVIDING SEVERABILITY, INCLUSION IN THE CODE;
AN EFFECTIVE DATE AND REQUIRING A MAJORITY
PLUS ONE VOTE OF THE MEMBERS OF THE GOVERNING
BODY

WHEREAS, on September 20, 2011, Representative Jose Oliva (R -- Hialeah) filed House Joint Resolution 169 for consideration during the 2012 session related to property tax relief for low-income senior citizens who are long-term residents; and

WHEREAS, on November 3, 2011, this Board adopted Resolution No. R-936-11 supporting House Joint Resolution 169 or similar legislation that would propose a constitutional amendment to provide counties and municipalities a local option to grant an additional homestead exemption to low-income senior citizens in the amount of the entire assessed value of the homestead property, and urging the Florida Legislature to enact House Joint Resolution 169 and its implementing bill, House Bill 357, or similar legislation; and

WHEREAS, during the 2012 session, the Florida Legislature enacted House Joint Resolution 169 and placed the question on the statewide November 2012 ballot as Amendment No. 11, and also enacted House Bill 357 implementing Amendment No. 11 contingent on voters approving it, Chapter 2012-57, Laws of Florida; and

WHEREAS, on November 6, 2012, voters approved Amendment No. 11 by the required 60 percent needed for passage; and

WHEREAS, pursuant to Amendment No. 11 and House Bill 357, now codified as Article VII, Section 6(d)(2) of the Florida Constitution and Section 196.075, Florida Statutes, respectively, the Board of County Commissioners of any county may adopt an ordinance to allow an additional homestead exemption County for the amount of the assessed value of the property for any person who has the legal or equitable title to real estate with a just value of less than \$250,000 and has maintained thereon the permanent residence of the owner for at least 25 years, who has attained the age of 65, and whose household income does not exceed the income limitations set forth in state law, which is currently \$27,030 and adjusted annually; and

WHEREAS, Article VII, Section 6(d) provides that a county may implement this low-income senior homestead exemption for long-term residents in addition to or in place of the existing additional \$50,000 senior citizen homestead exemption at the option of the county; and

WHEREAS, Section 196.075, Florida Statutes, provides that this low-income senior exemption must be authorized by a majority plus one vote of the members of the governing body of the county granting such exemption; and

WHEREAS, on May 22, 2007, this Board pursuant to Ordinance No. 07-70 increased the homestead exemption for certain qualifying senior citizens from \$25,000 to \$50,000, codified at Section 29-8, Code of Miami-Dade County; and

WHEREAS, in addition to the existing additional \$50,000 senior citizen homestead exemption adopted pursuant to Ordinance No. 07-70, this Board now desires to implement the additional homestead exemption for low-income senior citizens who are long-term residents in accordance with the provisions of Article VII, Section 6(d)(2), Florida Constitution, and Section

5

196.075, Florida Statutes; and

WHEREAS, pursuant to Section 196.011(9), Florida Statutes, a county may upon the request of the Property Appraiser and by a majority vote of its governing body, waive the requirement that an annual application and income statement be made for renewal of the exemption provided in Section 196.075; and

WHEREAS, this Board is required to consider the possibility of fraudulent exemption claims which may occur due to waiver of the annual income statement requirement; and

WHEREAS, this Board desires to urge the Property Appraiser to request that this Board waive the requirement that an annual application and income statement be made for renewal of the exemption provided in Section 196.075,

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA by a majority plus one vote of the members of this Board and having considered the possibility of fraudulent exemption claims that may occur due to waiver of the annual income statement requirement:

Section 1. Section 29-9 of the Code of Miami-Dade County, Florida, is hereby created to read as follows in its entirety:¹

>>Sec. 29-9. Homestead exemption for low-income senior citizens who are long-term residents.

- (a) In accordance with Article VII, Section 6(d)(2), Florida Constitution, and Section 196.075, Florida Statutes, any person who meets the following criteria shall be entitled to make application for an additional homestead exemption for the amount of the assessed value of the property:

¹ Words stricken through and/or [[double bracketed]] shall be deleted. Words underscored and/or >>double arrowed<< constitute the amendment proposed. Remaining provisions are now in effect and remain unchanged.

- (i) has the legal or equitable title to real estate located within Miami-Dade County with a just value of less than \$250,000,
 - (ii) has maintained thereon the permanent residence of the owner for at least 25 years,
 - (iii) has attained the age of 65, and
 - (iv) has a household income that does not exceed the income limitations set forth in state law, which is currently \$27,030 and adjusted annually.
- (b) The exemption set forth in subsection (a) above shall be in addition to and shall not replace the additional \$50,000 senior citizen homestead exemption adopted pursuant to Ordinance No. 07-70 and codified at Section 29-8.
- (c) Every person claiming the additional homestead exemption pursuant to subsection (a) above must file an application therefore with the Miami-Dade County Property Appraiser no later than March 1 of each year for which such exemption is claimed. Such application shall include a sworn statement of household income for all members of the household and shall be filed on a form prescribed by the Florida Department of Revenue. On or before June 1 of each such year every applicant must file supporting documentation with the Property Appraiser. Such documentation shall include copies of all federal income tax returns, wage and earning statements, and such other documentation as required by the Property Appraiser, including documentation necessary to verify the income received by all of the members of the household for the prior year.
- (d) Failure to file the application and sworn statement by March 1 or failure to file the required supporting documentation by June 1 of any given year shall constitute a waiver of the additional exemption privilege for that year.
- (e) Notwithstanding subsections (c) and (d) above, if the Property Appraiser, pursuant to Section 196.011(9), Florida Statutes, requests that this Board waive the requirement that an annual application and income statement be made for renewal of the exemption provided in Section 196.075, then after an initial application for exemption has been

made and the exemption is granted pursuant to section 196.075, subsection (c) and (d) shall not apply and the requirement that an annual renewal application or Income Statement be submitted to the Property Appraiser for exemption of property within the County shall be waived except in the circumstances set forth below. Timely annual application together with the required Income Statement for exemption shall be required whenever:

- (i) property exempted on the assessment roll of the immediately preceding tax year is sold or otherwise disposed of,
 - (ii) the ownership changes in any manner,
 - (iii) the applicant ceases to use the property as his or her homestead, or
 - (iv) the status of the owner changes so as to change the exempt status of the property, as provided in section 196.011(9)(a).
- (f) This additional exemption shall be available commencing with the 2013 tax roll and shall continue with all subsequent tax rolls. The Property Appraiser may begin accepting applications and sworn statements for the year 2013 tax roll as soon as the appropriate forms are available from the Department of Revenue.
- (g) Commencing January 1, 2013, and each January 1 thereafter, the annual income limitation applicable to this Ordinance shall be adjusted annually as provided in state law and shall be applicable as of January 1 of each year.
- (h) The Clerk of the Board shall file a copy of this ordinance in the appropriate books and records, and within 30 days of the effective date of this Ordinance, transmit a copy to the Miami-Dade County Property Appraiser.<<

Section 2. If any section, subsection, sentence, clause or provision of this ordinance is held invalid, the remainder of this ordinance shall not be affected by such invalidity.

Section 3. It is the intention of the Board of County Commissioners, and it is hereby ordained that the provisions of this ordinance, including any sunset provision, shall become and

be made a part of the Code of Miami-Dade County, Florida. The sections of this ordinance may be renumbered or relettered to accomplish such intention, and the word "ordinance" may be changed to "section," "article," or other appropriate word.

Section 4. This ordinance shall become effective ten (10) days after the date of enactment unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

PASSED AND ADOPTED:

Approved by County Attorney as
to form and legal sufficiency:



Prepared by:



Jess M. McCarty

Prime Sponsor:	Commissioner Jose "Pepe" Diaz
Co-Sponsors:	Vice Chair Lynda Bell
	Commissioner Esteban L. Bovo, Jr.
	Chairwoman Rebeca Sosa
	Commissioner Juan C. Zapata